IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 11TH JUNE 2007 / 21ST JYAISHTA 1929

WP(C).No. 24168 of 2006(B)

PETITIONER:

ALAPPUZHA ANANTHA NARAYANAPURAM,
THURAVOOR THIRUMALA DEVASWOM,
A.N.PURAM, ALAPPUZHA, REP. BY ITS PRESIDENT
SRI. RAJKUMAR KAMATH.

BY ADV. SRI.R.LAKSHMI NARAYAN
SMT.R.RANJINIE

RESPONDENTS:

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1. TAHSILDAR,
KOZHENCHERY TALUK OFFICE,
KOZHENCHERY.

2. STATE OF KERALA,
REP. BY SECRETARY TO GOVERNMENT,
REVENUE (SPECIAL CELL),
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

BY ADV. SHRI. MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C)No. 24168/2006

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE RELEVANT PORTION OF THE SCHEME FRAMED IN O.S.No. 8/58 OF THE DISTRICT COURT, ALAPPUZHA.

P2 : COPY OF NOTICE DATED 29/06/2006 ISSUED BY THE 1ST RESPONDENT.

P3 : COPY OF THE REPLY DATED 10/07/2006 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

P4 : COPY OF THE ORDER OF ASSESSMENT DATED 21/07/2006 ISSUED by the 1ST RESPONDENT AND SERVED ON THE PETITIONER ON 24/08/2006.

P5 : COPY OF THE NOTICE OF DEMAND DATED 21/7/2006 SERVED ON THE PETITIONER ON 24/8/2006.

// TRUE COPY //

PA TO JUDGE

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 24168 of 2006

Dated, this the 11th day of June, 2007

J U D G M E N T

Petitioner is challenging building tax assessment in respect of the building consisting of 13 rooms, all of which are let out. Petitioner's case is that petitioner as a charitable and religious institution is entitled to exemption from building tax. It is a settled position that exemption is available even in respect of buildings owned by charitable and religious institutions only if buildings are mainly used for religious or charitable purposes. It is immaterial that the income from building in the form of rent is used for religious or charitable purposes. In other words, no exemption is available for the buildings which are let out for rent, even if such buildings are owned by religious or charitable institutions. Therefore, demand of tax is upheld in respect of the rented building. This WP(C) is devoid of any merit and is accordingly dismissed.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg